

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
WRIT PETITION NO.3430 OF 2019**

Girraj Kishor Agrawal

....Petitioner

V/s.

The Assistant Commissioner of  
Income Tax-Central Circle 8(3) & Ors.

...Respondents

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Mr. Jignesh R Shah for the Petitioner

Mr. Sham V Walve for Respondents-Revenue

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**CORAM : K.R. SHRIRAM &  
R.N. LADDHA, JJ**

**DATED : 17<sup>th</sup> JANUARY 2022**

**PC. :**

1 After the petition was heard for sometime, Mr. Shah on instructions sought leave of the court to withdraw the petition with liberty to raise all points before the concerned Assessing Officer. Leave granted.

2 The Assessing Officer shall consider the submissions of petitioner and also grant a personal hearing before passing the assessment order. Notice for personal hearing shall be given atleast 7 days in advance and the assessment order shall deal with all the submissions made by petitioner. If the Assessing Officer wishes to rely on any judgments or order passed by any Court or Tribunal, he shall provide a copy thereof to petitioner and give him an opportunity to deal with those judgments or distinguish those judgments.

3 Petition dismissed as withdrawn with liberty as prayed for.

**(R. N. LADDHA, J.)**

**(K.R. SHRIRAM, J.)**